

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Vermilion County

Unit Code: 092/000/00

County: VERMILION

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$44,150,614

Equalized Assessed Valuation:

\$853,385,609

Population:

80,680

Employees:

Full Time:

539

Part Time:

97

Salaries Paid:

\$18,519,941

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$32,213,082	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$399	\$327	\$316
Revenue Collected During FY 08:	\$33,768,298	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$34,174,319	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$419	\$447	\$441
Per Capita Expenditures:	\$424	\$436	\$424
Revenues over (under) Expenditures:	-\$406,021	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	92.55%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$31,629,869	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$392	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,498,346	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$18,622,253	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,905,361	\$6,896,334	\$970,000
Per Capita Debt:	\$48	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,383,550	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$17	\$35	\$
Revenue Collected During FY 08:	\$11,981,624	\$2,144,033	\$
Expenditures During FY 08:	\$10,925,458	\$2,204,075	\$
Per Capita Revenue:	\$149	\$41	\$
Per Capita Expenditures:	\$135	\$38	\$
Operating Income (loss):	\$1,056,166	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	22.55%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$2,463,318	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$31	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00**

County: **WABASH**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,614,721

Equalized Assessed Valuation:

\$114,853,685

Population:

12,047

Employees:

Full Time:

74

Part Time:

13

Salaries Paid:

\$2,269,405

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,271,028	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$438	\$327	\$316
Revenue Collected During FY 08:	\$6,689,111	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$6,631,141	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$555	\$447	\$441
Per Capita Expenditures:	\$550	\$436	\$424
Revenues over (under) Expenditures:	\$57,970	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	82.00%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$5,437,595	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$451	\$336	\$329

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$5,437,595	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$34,335	\$6,896,334	\$970,000
Per Capita Debt:	\$3	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00**

County: **WARREN**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,140,162

Equalized Assessed Valuation:

\$213,899,595

Population:

17,541

Employees:

Full Time:

65

Part Time:

32

Salaries Paid:

\$2,016,773

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,850,119	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$277	\$327	\$316
Revenue Collected During FY 08:	\$6,735,375	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$6,550,949	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$384	\$447	\$441
Per Capita Expenditures:	\$373	\$436	\$424
Revenues over (under) Expenditures:	\$184,426	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	79.22%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$5,189,545	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$296	\$336	\$329

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$403,566	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$4,789,051	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00**

County: **WASHINGTON**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,204,375

Equalized Assessed Valuation:

\$181,054,438

Population:

15,200

Employees:

Full Time:

70

Part Time:

60

Salaries Paid:

\$2,982,938

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$11,168,164	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$735	\$327	\$316
Revenue Collected During FY 08:	\$10,950,291	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$9,682,623	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$720	\$447	\$441
Per Capita Expenditures:	\$637	\$436	\$424
Revenues over (under) Expenditures:	\$1,267,668	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	128.53%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$12,444,632	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$819	\$336	\$329

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$12,444,632	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,605,798**

Equalized Assessed Valuation: **\$104,917,544**

Population: **17,151**

Employees:

Full Time: **70**

Part Time: **43**

Salaries Paid: **\$2,287,222**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,421,687	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$316	\$327	\$316
Revenue Collected During FY 08:	\$6,722,770	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$5,986,448	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$392	\$447	\$441
Per Capita Expenditures:	\$349	\$436	\$424
Revenues over (under) Expenditures:	\$736,322	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	103.39%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$6,189,363	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$361	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,174,274	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$3,110,992	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$88,770	\$6,896,334	\$970,000
Per Capita Debt:	\$5	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00**

County: **WHITE**

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,065,692

Equalized Assessed Valuation:

\$130,207,723

Population:

15,371

Employees:

Full Time:

72

Part Time:

18

Salaries Paid:

\$2,520,124

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,782,795	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$376	\$327	\$316
Revenue Collected During FY 08:	\$7,241,542	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$7,103,222	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$471	\$447	\$441
Per Capita Expenditures:	\$462	\$436	\$424
Revenues over (under) Expenditures:	\$138,320	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	97.52%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$6,927,001	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$451	\$336	\$329

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$4,366,834	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$88,145	\$6,896,334	\$970,000
Per Capita Debt:	\$6	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$160,326	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	-\$10	\$35	\$
Revenue Collected During FY 08:	\$708,737	\$2,144,033	\$
Expenditures During FY 08:	\$705,099	\$2,204,075	\$
Per Capita Revenue:	\$46	\$41	\$
Per Capita Expenditures:	\$46	\$38	\$
Operating Income (loss):	\$3,638	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	-22.22%	113.82%	0.00%
Ending Retained Earnings for FY 08:	-\$156,688	\$3,371,498	\$
Per Capita Ending Retained Earnings:	-\$10	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00

County: WHITESIDE

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$31,955,613

Equalized Assessed Valuation:

\$732,077,557

Population:

60,653

Employees:

Full Time:

249

Part Time:

433

Salaries Paid:

\$11,524,338

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$21,808,174	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$360	\$327	\$316
Revenue Collected During FY 08:	\$27,417,272	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$27,000,057	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$452	\$447	\$441
Per Capita Expenditures:	\$445	\$436	\$424
Revenues over (under) Expenditures:	\$417,215	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	82.32%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$22,225,389	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$366	\$336	\$329

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$14,965,078	\$11,803,961	\$7,235,565

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,086,811	\$6,896,334	\$970,000
Per Capita Debt:	\$133	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Will County

Unit Code: 099/000/00

County: WILL

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$413,275,030

Equalized Assessed Valuation:

\$61,044,405,990

Population:

681,097

Employees:

Full Time:

2,106

Part Time:

166

Salaries Paid:

\$98,287,020

Blended Component Units

Number Submitted = 1

Will County Forest Preserve

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$134,392,601	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	\$197	\$273	\$260
Revenue Collected During FY 08:	\$284,461,777	\$237,302,925	\$226,030,843
Expenditures During FY 08:	\$253,908,688	\$222,168,982	\$205,164,858
Per Capita Revenue:	\$418	\$424	\$425
Per Capita Expenditures:	\$373	\$400	\$412
Revenues over (under) Expenditures:	\$30,553,089	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	62.16%	71.16%	70.70%
Ending Fund Balance for FY 08:	\$157,840,953	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	\$232	\$288	\$256

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$66,069,907	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	\$70,650,667	\$108,378,804	\$97,145,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$333,772,504	\$271,446,706	\$324,162,618
Per Capita Debt:	\$490	\$493	\$459
General Obligation Debt over EAV:	0.48%	0.84%	0.66%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	\$	\$114	\$71
Revenue Collected During FY 08:	\$	\$21,518,191	\$16,023,752
Expenditures During FY 08:	\$	\$21,115,279	\$15,374,100
Per Capita Revenue:	\$	\$38	\$53
Per Capita Expenditures:	\$	\$37	\$46
Operating Income (loss):	\$	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	0.00%	527.50%	214.86%
Ending Retained Earnings for FY 08:	\$	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	\$	\$118	\$80

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Winnebago County

Unit Code: 101/000/00 County: WINNEBAGO

Fiscal Year End: 9/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$250,182,726

Equalized Assessed Valuation: \$4,543,228,831

Population: 278,418

Employees:

Full Time: 1,556

Part Time: 349

Salaries Paid: \$79,648,482

Blended Component Units

Number Submitted = 2

Forest Preserve District

Forest Preserve District - Enterprise

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$81,080,807	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	\$291	\$273	\$260
Revenue Collected During FY 08:	\$142,609,940	\$237,302,925	\$226,030,843
Expenditures During FY 08:	\$130,972,097	\$222,168,982	\$205,164,858
Per Capita Revenue:	\$512	\$424	\$425
Per Capita Expenditures:	\$470	\$400	\$412
Revenues over (under) Expenditures:	\$11,637,843	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	56.75%	71.16%	70.70%
Ending Fund Balance for FY 08:	\$74,325,842	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	\$267	\$288	\$256

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$55,910,041	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	\$41,573,358	\$108,378,804	\$97,145,705



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$182,665,510	\$271,446,706	\$324,162,618
Per Capita Debt:	\$656	\$493	\$459
General Obligation Debt over EAV:	0.43%	0.84%	0.66%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$16,467,429	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	\$59	\$114	\$71
Revenue Collected During FY 08:	\$15,552,674	\$21,518,191	\$16,023,752
Expenditures During FY 08:	\$19,266,845	\$21,115,279	\$15,374,100
Per Capita Revenue:	\$56	\$38	\$53
Per Capita Expenditures:	\$69	\$37	\$46
Operating Income (loss):	-\$3,714,171	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	82.07%	527.50%	214.86%
Ending Retained Earnings for FY 08:	\$15,813,258	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	\$57	\$118	\$80

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00**

County: **WOODFORD**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,953,286**

Equalized Assessed Valuation: **\$682,788,801**

Population: **35,469**

Employees:

Full Time: **120**

Part Time: **42**

Salaries Paid: **\$5,114,268**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,816,954	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$390	\$327	\$316
Revenue Collected During FY 08:	\$11,301,416	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$12,559,327	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$319	\$447	\$441
Per Capita Expenditures:	\$354	\$436	\$424
Revenues over (under) Expenditures:	-\$1,257,911	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	100.47%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$12,618,197	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$356	\$336	\$329

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$13,196,971	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,341,697	\$6,896,334	\$970,000
Per Capita Debt:	\$122	\$92	\$33
General Obligation Debt over EAV:	0.58%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$